



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Number: **200903080**
Release Date: 1/16/2009

Date: 10/22/08

U.I.L. 501.04-03

Contact Person:

Identification Number:

Contact Number:

Employer Identification Number:

Form Required To Be Filed:
1120

Tax Years:
ALL

Dear :

This is our final determination that you do not qualify for exemption from Federal income tax under Internal Revenue Code section 501(a) as an organization described in Code section 501(c)(4).

We made this determination for the following reasons: You were not primarily engaged in activities that promote social welfare. Your activities primarily constituted direct and indirect participation in political campaigns on behalf of, or in opposition to, candidates for public office.

You must file Federal income tax returns on the form and for the years listed above within 30 days of this letter, unless you request an extension of time to file. File the returns in accordance with their instructions, and do not send them to this office. Failure to file the returns timely may result in a penalty.

We will make this letter and our proposed adverse determination letter available for public inspection under Code section 6110, after deleting certain identifying information. We amended the proposed adverse determination letter that was issued on July 25, 2000, by inserting a legend to delete identifying information for purposes of disclosure compliance under section 6110. Please read the enclosed Notice 437, *Notice of Intention to Disclose*, and review the two attached letters that show our proposed deletions. If you disagree with our proposed deletions, follow the instructions in Notice 437. If you agree with our deletions, you do not need to take any further action.

If you have any questions about this letter, please contact the person whose name and telephone number are shown in the heading of this letter. If you have any questions about your Federal income tax status and responsibilities, please contact IRS Customer Service at

1-800-829-1040 or the IRS Customer Service number for businesses, 1-800-829-4933. The IRS Customer Service number for people with hearing impairments is 1-800-829-4059.

Sincerely,

Robert Choi
Director, Exempt Organizations
Rulings & Agreements

Enclosure
Notice 437
Redacted Proposed Adverse Determination Letter
Redacted Final Adverse Determination Letter

**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224**

U.I.L. 501.04-03

July 25, 2000

Contact Person:

ID Number:

Telephone Number:
Fax:

Employer Identification Number:

Legend:

W =

X =

A =

Date 1 =

Date 2 =

Date 3 =

Date 4 =

Year 1 =

Year 2 =

State 1 =

State 2 =

State 3 =

Magazine =

Seminar =

Newsletter =

Conference =

Dear :

We have considered your application for recognition of exemption from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(4). Based upon all of the materials you have submitted in connection with your application, we have concluded that your activities primarily constitute direct and indirect participation or intervention in political campaigns on behalf of or in opposition to candidates for public office. Accordingly, we have concluded that you are not primarily engaged in activities that promote social welfare and do not qualify for recognition of exemption under section 501(c)(4).

STATEMENT OF FACTS:

The information you have provided for our consideration of your application for recognition of exemption indicates that you were incorporated on Date 1, under the General Laws of the State 1. Your Articles of Incorporation state the following:

The principal purpose of the Corporation is to encourage active citizenship among people professing the W faith. Other purposes are to support and uphold values and moral principles that accord with the Holy Bible; to defend religious freedom; to enunciate an interpretation of the United States Constitution which is in accordance with the original intention of the framers of the United States Constitution; and to promulgate and teach concern for the sanctity of life, traditional family values, an economic system which fosters individual self reliance, opposition to tyranny, and faith in God.

You are a state affiliate of X, a national organization based in State 2. The submitted copy of your affiliation agreement with X in Date 4 includes the following provisions:

1. You shall have the right to represent X in the State 1 and shall be known as its affiliate.
2. You shall acknowledge the objectives and purposes of X as set forth in the Charter and in the Bylaws of X and agree to take such action as appropriate to implement such objectives and purposes and to enhance the reputation and goodwill of X.
3. You are granted a non-exclusive, revocable license to use X's name, logo, and any and all trademarks or service marks that X now or hereafter owns during the

term of the agreement.

4. You shall provide X for its approval, prior to publication, broadcast or distribution, a copy of all advertisements, press releases, radio or television spots, newsletters, fundraising materials, brochures, voter guides, and other printed materials for public dissemination on which X's name, logo, trademarks, or service marks are used or appear.

5. You shall incorporate, and maintain corporate status, as a nonprofit corporation and apply for recognition of exemption under section 501(c)(4) of the Code.

6. You shall adopt bylaws subject to the applicable laws of the State 1 and shall be substantially in the form of the bylaws of X. You shall have the right to adopt additional bylaw provisions as are required by statute or deem appropriate, provided, however, that such additional bylaw provisions shall not be inconsistent with the Charter, the X bylaws, or this agreement.

7. Any proposed amendments of your governing document shall be submitted to X for review and approval.

8. You may organize and recognize local X chapters in the State 1, provided you enter into an affiliation agreement with each local chapter and each such agreement is approved by X. Once a quarter, you shall provide X with the names and addresses of each local chapter, as well as the names, addresses and phone numbers of the leader in each local chapter.

9. You may send mailings to certain X proprietary mailing lists for a reasonable computer and label/tape charge.

10. X shall provide you with a list of activists on X's database for the state to use for fund-raising purposes.

11. X shall conduct for you regular workshops to teach fund-raising and organizing skills for state leadership.

12. X shall schedule at least one leadership school per calendar year in your state, to be sponsored by you. You shall be responsible for recruiting at least seventy five (75) paid registrants for the seminar. X shall provide all educational materials at cost, a national or regional instructor, and one mailing from the national office to promote and publicize the school;

13. X will work with you to hold at least one major fund-raising event per calendar year to be attended by A (as schedule permits) and/or other nationally recognized individuals.

14. X will provide you with access to its flagship publication, Magazine. You shall be able to place a four-page insert into all copies of the Magazine mailed to the members of the X in your state. The cost of printing and mailing the insert will be paid for by X. In addition, limited bulk mailings of the Magazine will be sent to drop points you designated.

15. X shall provide state and local leaders with a regular update of events in the nation's capital.

16. X shall provide you with voter education materials specific to your state. Congressional scorecards will be provided at cost, and federal voter guides will be provided free of charge.

17. You and X are separate corporate entities and as such shall not incur any liability, obligation, or expense on behalf of each other.

As the state affiliate of X in State 1, your objectives are similar to X. A brochure produced by X describes these objectives and their implementation as follows:

X was formed in Year 1 to speak out against anti-W bigotry and to make our government more responsive to the concerns of W and pro-family Americans. In pursuit of this goal, X...

- provides America's 40 million W voters with the information and knowledge that they need to make sure W voices are heard in government;
- represents Ws before the U.S. Congress, state legislatures and local governing bodies;
- registers Ws to vote and makes sure they cast ballots on Election Day; and
- protests unfair and biased treatment of Ws by the news media, the entertainment industry and officials in government.

You indicate that your main activities consist of lobbying the state legislature on education, tax, and social issues, conducting workshops, and distributing newsletters, voter guides and scorecards.

You conduct a seminar called X Seminar. Your flyer advertising the seminar headlines "THINK LIKE JESUS. LEAD LIKE MOSES. FIGHT LIKE DAVID. RUN LIKE LINCOLN." The seminar is indicated in the material as given by America's sharpest political strategies and is a crash course on:

- Why people of faith should be involved in politics.
- How to organize your neighborhood and precinct.
- Influencing public policy at all levels of government,
- How to effectively lobby elected officials.

The seminar uses training manuals produced and supplied by X. In his foreword to the training manual, A states the following:

Our Seminar is designed to give you a hands-on-working knowledge of the essential nuts and bolts of grassroots political activism. You will learn valuable insights into: becoming a X liaison to your church; setting up a neighborhood organization; identifying pro-family voters; and learning how, "[a]ll politics is local."

You have been involved in the formation and development of county chapters and putting coordinators in neighborhood communities. X's brochures refers to the neighborhood community as a "precinct" and it states that X is organizing "precincts" as no other organization of any kind has done. The X precinct organization plan consists of getting neighborhood helpers to follow three simple steps:

- identify voters
- inform voters
- mobilize voters

You conduct surveys for identification and mobilization of voters. Your voter identification brochure, which was prepared by X, follows Abraham Lincoln's four rules for winning elections:

1. Obtain a complete list of voters,
2. Determine how they will vote,
3. Contact the favorable voters, and
4. Get them to the polls on election day

Your voter identification brochure points out that Lincoln's four rules are the foundation of modern grassroots politics. The most effective element in influencing the public policy of a city, county or state is electing quality candidates to office. Voter identification is the key.

You also distribute voter guides on candidates from the Republican, Democratic and Independent parties for presidential, state and local elections. You also distribute voter guides for primary elections but only for the Republican Party. The voter guides for federal elections are produced and supplied by X. You produce voter guides for state and local elections similar to the X-produced materials. You distribute voter guides just prior to elections.

The format of the voter guides includes the names and sometimes pictures of the candidates for various elective offices. In the voter guide for the Year 2 election, all Republican candidates were shown with a response of either "Opposes" or "Supports" to the selected issue, and 1the Democratic candidates were shown to have "No Response" to most of the issues. The selected issues included:

- 10% Income Tax Cut
- Parents' Right To Home School or Use Non-accredited Private School
- Public Or Private School Vouchers
- Require Parent's Consent To Presenting Sex Education Curriculum
- Exempt Religious Day Care From MD Child Care Administration Oversight
- Defining Homosexuals As A Minority Guaranteed Legal Rights To Abortion
- Taxpayer Funding Of Abortion Through Health Insurance Mandates Or Medicaid
- Crime Victims Compensated From Criminal Assets
- Restrictions On Gun Owners

You distribute the voter guides to members and constituents. The voter guides state in small print that "[t]he information provided herein is for the purpose of voter education and is not intended as an endorsement of any candidate." However, your training material, Seminar, states the following:

In Date 2, X distributed 500,000 voter guides in cooperation with minority groups and the Catholic Archdiocese in the State 3 City School Board races. As a result, an estimated 63 percent of pro-family candidates won

and conservatives gained ground in even the most liberal districts. Due to the concerted efforts of X state and local chapters, conservatives are enjoying victories of this nature all across America.

You also distribute congressional and legislative scorecards. The congressional scorecards prepared by X for distribution to voters through its state affiliates. The scorecard is a compilation of voting records of all incumbent members of the United States Congress with respect to issues on which X has taken a position. The names of legislators from the Republican Party are all capitalized but not the names of the legislators from the Democratic Party.

The X Congressional Scorecard, Year 2 Election Year Edition, shows how each United States senator and representative voted or announced on each of the selected issues with a rating of either "+ +" or "-" and a percentage score. The scorecard states that "+ +" indicates that the legislator voted or announced in favor of the X position, and "-" indicates that the legislator voted or announced against the X position. A score of 100 percent means that the legislator supported the X position on key issues on every vote cast during his or her current term in office.

The Year 2 congressional scorecard shows 12 issues that members of the U.S. House of Representatives voted on, and 14 issues that members of the U.S. Senate voted on. More than half of the issues voted on by members of the U.S. House of Representatives were identical to the issues voted on by members of the U.S. Senate. The issues chosen for the U. S. House of Representatives in Year 2 included the following:

- Banning Immigration With HIV/AIDS Virus
- Parental Notification For Abortion
- Lifting Bans on Gays in the Military
- Taxes To Promote Abortion
- Fetal Issue Research
- Clinton Pork-Barrel Spending
- Clinton Tax-and-Spend Budget Plan
- Increasing Debt Limit
- Giving Parents A Say in Education
- Government-Sanctioned Homosexual Marriages
- Taxpayer-Funded Abortion
- Taxpayer-Funded Pornography/Government Waste

You also publish Newsletter, a newsletter consisting of two pages updating members primarily on the status of legislation and the political scene. It also includes

information regarding the "Conference," an annual conference conducted by X that is billed as a legislative rally. The conference includes meetings with members of Congress and features speeches by prominent members of the Republican Party.

Additionally, you publish a four-page news supplement inserted in the Magazine. This bi-monthly magazine is published by X and distributed through its affiliates.

You also engage in lobbying activities. You distribute materials urging members and others in supporting or defeating certain conservative-issue legislation. The *Seminar Manual*, the training manual published by X, which you use in your seminars, contains the following information on the topic of the basic lobbying that X and you, as one of its affiliates, implement:

The game of politics and lobbying operates no differently. In Date 3, we saw X teams all across the country work together to ensure those pro-family conservative values were represented in Congress. During that same election cycle, not one pro-life incumbent lost a seat in Congress, and a new tide of pro-family legislators rolled onto the shores of Capitol Hill because X team members played their parts.

LEGAL ANALYSIS:

Section 501(c)(4) of the Code provides for exemption from Federal income taxes under section 501(a) for organizations not organized for profit but operated exclusively for the promotion of social welfare.

Section 1.501(c)(4)-l(a)(2)(i) of the Income Tax Regulations states that an organization is operated exclusively for the promotion of social welfare if it is primarily engaged in promoting in some way the common good and general welfare of the people of the community. Whether an organization is "primarily" engaged in promoting social welfare is a facts and circumstances test. The regulation states:

An organization is operated exclusively for the promotion of social welfare if it is primarily engaged in promoting in some way the common good and general welfare of the people of the community. An organization embraced within this section is one which is operated primarily for the purpose of bringing about civic betterments and social improvements.

Section 1.501(c)(4)-l(a)(2)(i).

Section 1.501(c)(4)-l(a)(2)(ii) of the regulations provides that political campaign activities do not promote social welfare as defined in section 501(c)(4). The regulations

under section 501(c)(4) clearly distinguish between acceptable social welfare activities such as lobbying and unacceptable activities such as political campaign intervention. The regulation states:

The promotion of social welfare does not include direct or indirect participation or intervention in political campaigns on behalf of or in opposition to any candidate for public office.

Section 1.501(c)(4)-1(a)(2)(ii).

In order for an organization to engage in political campaign activities, there generally must be a candidate for public office on whose behalf or against whom the activity or intervention occurs. Section 1.501(c)(3)-1(c)(3)(iii) of the regulations states that the "term 'candidate for public office' means an individual who offers himself, or is proposed by others, as a contestant for an elective public office." In Rev. Rul. 76-456, 1976-2 C.B. 151, the organization at issue was formed for the purpose of elevating the standards of ethics in the conduct of campaigns for election to public office at the national, state and local levels, and had disseminated information concerning general campaign practices. The organization proposed a code of fair campaign practices, but did not solicit the signing or endorsement of the code by candidates for political office. We concluded that this did not constitute political intervention since the organization's activities only allowed citizens to increase their knowledge and understanding of election processes and participate more effectively in their selection of government officials, without any candidates even mentioned. At the same time we modified Rev. Rul. 66-258, 1966-2 C.B. 213, which was an identical organization except that it did solicit the signing or endorsement of its code of fair campaign practices by candidates for political office. We concluded that the latter organization was engaged in political intervention and therefore was not exempt under section 501(c)(3) of the Code. (Because these Rev. Ruls. contain a section 501(c)(3) analysis which prohibits all political campaign activities, the activities should be considered in absolute terms. However, for purposes of section 501(c)(4), we are determining whether political intervention is the primary activity of the organization.)

Whether an organization is "primarily engaged" in promoting social welfare is a facts and circumstances determination. Relevant factors include the manner in which the organization's activities are conducted; resources used in conducting such activities, such as buildings and equipment; the time devoted to activities (by volunteers as well as employees); the purposes furthered by various activities; and the amount of funds received from and devoted to particular activities. See, e.g., Rev. Rul. 74-361, 1974-2 C.B. 159 (volunteer fire company that provides recreational facilities for members is primarily engaged in promoting social welfare where providing facilities primarily furthers exempt purposes); Rev. Rul. 68-45, 1968-1 C.B. 259 (organization's principal

source of income is not sole factor in determining whether it is "primarily engaged" in promoting social welfare). In Rev. Rul. 81-95, 1981-1 C.B. 332, we concluded that "an organization may carry on lawful political activities and remain exempt under section 501(c)(4) of the Code as long as it is primarily engaged in activities that promote social welfare." The corollary to this is that if an organization's primary activities do not promote social welfare but are direct or indirect political intervention, the organization is not exempt under section 501(c)(4). The key is to determine the character of the organization's primary activities by looking at all of the facts and circumstances.

1. Precinct Organization:

Your activities with regard to recruitment of people to become active in local politics at the precinct level appear to be identical to the recruitment and organization that takes place in a political party. Your leadership seminars train people to work in campaigns, and political involvement and get-out-the-vote activities are advocated in order to intervene and influence elections. Your focus is on getting people to become candidates and activists. While organizing down to the precinct or neighborhood level has enabled you to mobilize some limited legislative grassroots campaigns, this organizational basis has primarily been used to mobilize targeted conservative voters to get to the polls on election day. It has also been used to identify and encourage religious conservatives to run for local office. From your inception, you have been part of X's precinct organization intended to facilitate intervention in the political process at every level of government. As stated above, it is also evident that you were interested in legislation and lobbying activities. However, after a careful review of the materials presented, it is apparent that the lobbying activities were secondary to political intervention. You primarily engage in activities intended to intervene in the political process and to influence the elections of those Republican conservative candidates who reflected your views. Your emphasis is focused on activities which were designed to result in the election of religious conservatives to public office at every level of government. Using the facts and circumstances test, we conclude that your precinct organizational basis was implemented primarily to intervene in political campaigns.

2. Legislative Scorecards:

In defining political campaign activity, Rev. Rul. 67-368, 1967-2 C.B. 194, states that rating candidates as average, good, or excellent using qualifications such as education and experience, even on a nonpartisan basis, is an intervention on behalf of those candidates favorably rated and in opposition to those less favorably rated for purposes of section 501(c)(4) of the Code. See The Association of the Bar of the City of New York v. Commissioner, 858 F.2d 876 (2d Cir. 1988), cert. denied 490 U.S. 1030 (1989). However, in Rev. Rul. 80-282, 1980-2 C.B. 178, we concluded that publishing

the voting records of all incumbent members of Congress on selected legislative issues soon after the close of each congressional session, along with an expression of the organization's position on the issues, were not political campaign activities. We set forth several factors which were considered when ruling that the publication and distribution of the voting records were not political intervention. Those factors included: 1) voting records of all incumbents were presented, 2) candidates for reelection were not identified, 3) no comment was made on an individual's overall qualifications for public office, 4) no statements expressly or impliedly endorsed or rejected any incumbent as a candidate for public office, 5) no comparison of incumbents with other candidates, 6) the organization pointed out the inherent limitations of judging the qualifications of an incumbent on the basis of the selected votes by stating the need to consider other unrecorded matters, and 7) no attempt was made to time the date of publication to coincide with an election. Another factor considered relevant was that the organization did not distribute the voting records widely. Again, a facts and circumstances test was utilized to determine whether the publication was political intervention.

Distinguishing factors between your scorecards and the documents at issue in Rev. Rul. 80-282 include the following: 1) your scorecards were distributed to a large number of religious conservatives, while the documents at issue in Rev. Rul. 80-282 were only distributed to a few people, 2) the legislator's "score" was indicated based upon agreement/disagreement with your issues, and 3) the scorecards were published and distributed to coincide with the national and state elections. We also believe that the limited distribution in Rev. Rul. 80-282 was an important factor in the conclusion that an intervention did not occur. Your scorecards were very widely distributed among religious conservatives. Your targeted yet wide distribution of the congressional scorecards differs substantially with the factual situation in Rev. Rul. 80-282. Rev. Rul. 80-282 sets forth a facts and circumstances test. Therefore, after carefully considering all the facts and circumstances we conclude that the scorecards constitute political intervention.

3. Voter Guides:

An organization which publishes and distributes candidate questionnaire results in the form of voter guides must demonstrate neutrality in order for the voter guides to be considered educational. A facts and circumstances test is utilized to determine whether activities involving voter guides are educational or whether they are political campaign activities. In Rev. Rul. 78-248, 1978-1 C.B. 154, examples are given as to the factors which should be considered when applying a facts and circumstances test. The factors which are indications that the activities are educational are as follows: 1) the publication reports on a neutral group of elected officials or candidates such as all

members of Congress or all candidates for a particular office, 2) the publication reports elected officials' or candidates' views or their voting records on a wide range of subjects, 3) the publication includes no editorial opinion on the elected officials or candidates, or on their views, 4) the publication does not indicate approval of elected officials or candidates in the contents or structure of the publication, and 5) the organization makes the publication generally available to the public.

After looking at your voter guides, several patterns emerge. First, as mentioned above, the Democratic candidates regularly have "No Response" listed after many of the issues, whereas very few Republican candidates were listed without a complete list of "Opposes" or "Supports" underneath their name and picture. Only the names of Republican candidates are shown in capital letters. Second, the issues chosen seem to have a direct correlation to the desired response from X's preferred Republican candidate, or conversely to portray a Democratic candidate as against X's positions. While these factors are not explicit endorsements of candidates, the lack of responses from Democratic candidates and the wording and choice of issues to create a particular response along party lines is significant. Also, the general nature of and approach taken with respect to the issues covered leads to responses which are arguably inaccurate. Additionally, the summary descriptions are so vague that they do not adequately cover any of the issues. Finally, the voter guides do not report on a neutral group of candidates as required by Rev. Rul. 78-248. The voter guides list the names of a neutral group of candidates, but they fully report the positions of only some of the Democratic candidates and almost all of the positions of the Republican candidates. This reporting is so heavily weighted toward the Republican Party as to not constitute reporting on a neutral group of candidates.

In our view, the voter guides are heavily weighted in favor of the Republican candidates, especially those Republican incumbents endorsed on the congressional scorecards. We conclude that these voter guides cannot be considered nonpartisan educational materials within the intent of the law. Inaccurate and/or incomplete information does not constitute education. The targeted distribution of the scorecards and voter guides also indicates that these publications are not nonpartisan educational activities. These documents were distributed to previously identified conservative churches and conservative individuals. The voter guides would have only limited educational value to anyone wishing to know the positions of Democratic candidates or to compare the positions of Democratic and Republican candidates, since such a large percentage of Democratic candidates did not have their positions listed in the voter guides. Also, the possible distortion of the candidate's position when translating a vote on legislation to a summary description is an additional factor we have considered in determining that the voter guides constitute political intervention. Based on all the available information, we conclude that the voter guides are not nonpartisan and

constitute intervention in political campaigns.

4. Lobbying Activities:

Lobbying activities were considered in Rev. Rul. 68-656, 1968-2 C.B. 216, to not only be an acceptable activity for an organization described in section 501(c)(4) of the Code, but to constitute activities that promote social welfare. Rev. Rul. 68-656 provides that seeking favorable legislation is recognized by the section 501(c)(4) regulations as a permissible means of attaining social welfare goals. Additionally, Rev. Rul. 71-530, 1971-2 C.B. 237, concludes that an organization described in section 501(c)(4) may have lobbying as its only activity. A facts and circumstances test is to be used in determining whether an organization's activities primarily constitute political intervention or whether those activities constitute lobbying or educational activities. After reviewing all of the facts and circumstances presented in the administrative file as discussed above, we have concluded that your primary emphasis and primary activities constituted direct and indirect political intervention. While you engage in extensive lobbying activities, they are by no means your primary activity. Your first and primary emphasis is on getting people elected to public office. The administrative record contains a wealth of information regarding your organizational structure and activities relating to candidate recruitment. There is only, secondarily, an emphasis on lobbying and educational activities. Your organizational thrust is to organize at the neighborhood or precinct level in order to get religious conservatives elected to local offices; only secondarily is this precinct level organization utilized to influence legislation.

Accordingly, after looking at all of the facts and circumstances, we have concluded that your lobbying activity was not your primary activity.

CONCLUSION REGARDING YOUR PRIMARY ACTIVITY:

The emphasis throughout your materials is on electing to office "family friendly" people in order to impact legislation and policy as insiders. The overwhelming majority of the evidence in the administrative record, and thus the facts and circumstances in this case, denotes an organization that is intent upon intervening in political campaigns. The precinct organizational structure allows you to implement your policies as more and more religious conservatives are elected to office. While lobbying is usually mentioned, and we recognize that lobbying activities are being pursued, those activities are not your primary activity. An analysis of all of the facts and circumstances contained in the administrative file leads us to the conclusion that your primary activity constitutes political intervention.

CONCLUSION:

Based upon the materials submitted in connection with your application, we have concluded that your activities primarily constitute direct and indirect participation or intervention in political campaigns on behalf of or in opposition to candidates for public office. Therefore, you are not primarily engaged in activities that promote social welfare and do not qualify for recognition of exemption under section 501(c)(4) of the Code.

You have the right to protest this ruling if you believe it is incorrect. To protest, you should submit a statement of your views to this office, with a full explanation of your reasoning. This statement, signed by one of your officers, must be submitted within 30 days from the date of this letter. You also have a right to a conference in this office after your statement is submitted. You must request the conference, if you want one, when you file your protest statement. If you are to be represented by someone who is not one of your officers, that person will need to file a proper power of attorney and otherwise qualify under our Conference and Practices Requirements.

If we do not hear from you within 30 days, this ruling will become final and a copy will be forwarded to the Ohio Tax Exempt and Government Entities (TE/GE) office. Thereafter, any questions about your federal income tax status should be directed to that office, either by calling 877-829-5500 (a toll free number) or sending correspondence to: Internal Revenue Service, TE/GE Customer Service, P.O. Box 2508, Cincinnati, OH 45201.

When sending additional letters to us with respect to this case, you will expedite their receipt by using the following address:

Internal Revenue Service
Attn: T:EO:RA:T:3, Room 6137
1111 Constitution Ave, NW
Washington, D.C. 20224

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

Robert C. Harper, Jr.
Manager, Exempt Organizations
Technical Group 3